

**City Of Escape Foundation**

**Charity No. 1155253**

**Company No. 08604745**

**Trustees' Report and Unaudited Accounts**

**31 July 2022**

**City Of Escape Foundation**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 July 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 08604745**

**Charity No. 1155253**

**Registered Office**

100 CROWTHER ROAD  
LONDON  
SE25 5QR

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

T. Dennis  
N. Johnson  
B.M. Murrain

**Accountants**

EBD ASSOCIATES  
5A MARKET STREET  
EAST HAM  
E6 2RH

**OBJECTIVES AND ACTIVITIES**

## **City Of Escape Foundation**

### **Trustees Annual Report**

The purpose of the charity as set out in its governing document...The Foundation is continuing in its endeavours to help in the all-round support of children young people and vulnerable adults within the community pertaining to their emotional well-being.

Our mission serves to develop sound emotional support through a variety of different forums albeit through our mentoring and counselling programmes but also through our academic and financial support programmes.

The structure of our work encompasses all individuals within the community sector inclusive of race and religion.

The current financial crisis has impacted our work tremendously and we have seen a further increase in the mental health support required for children and young people. There has also been a further increase amongst adults, and this is now at an alarming rate. We seek to continue to assist in this problematic issue as this provides an ongoing threat to the community, directly impact on the lives of the children and young people within the community.

#### **Community Outreach Work – Mental Health Support**

Given the current socio-economic climate this work is now in extremely high demand.

Our work now extends to across the community sector offering counselling support to those that have been impacted by the onset of mental health issues and abates the vast waiting list that individuals now must face. The foundation is integrative in its approach to counselling offering tailor made programmes suited to the individuals needs and requirements. We are of the belief that this will continue to be one of our major projects as we continue to work in supporting those with mental health issues.

#### **Community Outreach**

Now more than ever this is a significant need within the community. This is due in part to the financial crisis we are currently facing we have seen an ever-increasing demand upon our services. We are of the understanding that this programme will continue to be in high demand, and we are preparing for this continued demand from the community for the upcoming year.

#### **Childrens Programme**

We are passionate in our work with young people and recognise the importance of this area of work.

Due to funds being cut children and young people face little or no resources after school which invariably leads to them being involved in a variety of unwarranted areas such as gang and knife crime and increasingly now the use of drugs. Our programmes for young people serve to inspire our children and young people with our focus on building their self-esteem and confidence which we believe provides a sound foundation for the future.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

**City Of Escape Foundation**  
**Trustees Annual Report**

N. Johnson

Trustee

31 July 2022

A handwritten signature in black ink, appearing to read 'N. Johnson', is written over the printed name and title.

City Of Escape Foundation  
Statement of Financial Activities  
for the year ended 31 July 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies	4	91,524	91,524	123,101
<b>Total</b>		91,524	91,524	123,101
<b>Expenditure on:</b>				
Charitable activities	5	88,242	88,242	111,611
<b>Total</b>		88,242	88,242	111,611
Net gains on investments		-	-	-
<b>Net income</b>		3,282	3,282	11,490
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		3,282	3,282	11,490
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		3,282	3,282	11,490
<b>Reconciliation of funds:</b>				
Total funds brought forward		7,157	7,157	(7,368)
<b>Total funds carried forward</b>		10,439	10,439	4,122

**City Of Escape Foundation**  
**Summary Income and Expenditure Account**  
**for the year ended 31 July 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	91,524	123,101
<b>Gross income for the year</b>	<u>91,524</u>	<u>123,101</u>
Expenditure	88,242	111,611
<b>Total expenditure for the year</b>	<u>88,242</u>	<u>111,611</u>
Net income before tax for the year	3,282	11,490
<b>Net income for the year</b>	<u>3,282</u>	<u>11,490</u>

**City Of Escape Foundation****Balance Sheet**

at 31 July 2022

Company No. 08604745	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	2,856	3,483
		<u>2,856</u>	<u>3,483</u>
<b>Current assets</b>			
Cash at bank and in hand		28,858	21,914
		<u>28,858</u>	<u>21,914</u>
<b>Creditors: Amount falling due within one year</b>	8	(21,275)	(21,275)
<b>Net current assets</b>		<u>7,583</u>	<u>639</u>
<b>Total assets less current liabilities</b>		<u>10,439</u>	<u>4,122</u>
<b>Net assets excluding pension asset or liability</b>		<u>10,439</u>	<u>4,122</u>
<b>Total net assets</b>		<u>10,439</u>	<u>4,122</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	9		
<b>Unrestricted funds</b>	9		
General funds		10,439	7,157
		<u>10,439</u>	<u>7,157</u>
<b>Reserves</b>	9		
<b>Total funds</b>		<u>10,439</u>	<u>7,157</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 July 2022

And signed on its behalf by:



N. Johnson

Trustee

31 July 2022

City Of Escape Foundation  
Statement of Cash flows  
for the year ended 31 July 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	3,282	11,490
Adjustments for:		
Depreciation of property, plant and equipment	627	764
Net cash provided by operating activities	<u>3,909</u>	<u>12,254</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	3,909	12,254
Cash and cash equivalents at the beginning of the year	21,914	5,160
Cash and cash equivalents at the end of the year	<u>25,823</u>	<u>17,414</u>
Components of cash and cash equivalents		
Cash and bank balances	28,858	21,914
	<u>28,858</u>	<u>21,914</u>



## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>		
Donations and legacies	123,101	123,101
<b>Total</b>	<u>123,101</u>	<u>123,101</u>
<b>Expenditure on:</b>		
Charitable activities	111,611	111,611
<b>Total</b>	<u>111,611</u>	<u>111,611</u>
<b>Net income</b>	<u>11,490</u>	<u>11,490</u>
<b>Net income before other gains/(losses)</b>	11,490	11,490
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>11,490</u>	<u>11,490</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	(7,368)	(7,368)
<b>Total funds carried forward</b>	<u>4,122</u>	<u>4,122</u>

4 Income from donations and legacies

Unrestricted	Total 2022	Total 2021
£	£	£
91,524	91,524	103,128
-	-	19,973
<u>91,524</u>	<u>91,524</u>	<u>123,101</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
	82,838	82,838	106,189
<i>Governance costs</i>			
Bank Charges	277	277	158
Depreciation	627	627	764
Professional Fees	4,500	4,500	4,500
	<u>88,242</u>	<u>88,242</u>	<u>111,611</u>

## Notes to the Accounts

## 6 Staff costs

No employee received emoluments in excess of £60,000.

## 7 Tangible fixed assets

	£	£	£
<b>Cost or revaluation</b>			
At 1 August 2021	5,000	6,450	11,450
At 31 July 2022	<u>5,000</u>	<u>6,450</u>	<u>11,450</u>
<b>Depreciation and impairment</b>			
At 1 August 2021	3,479	4,488	7,967
Depreciation charge for the year	274	353	627
At 31 July 2022	<u>3,753</u>	<u>4,841</u>	<u>8,594</u>
<b>Net book values</b>			
At 31 July 2022	<u>1,247</u>	<u>1,609</u>	<u>2,856</u>
At 31 July 2021	<u>1,521</u>	<u>1,962</u>	<u>3,483</u>

## 8 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	21,275	21,275
	<u>21,275</u>	<u>21,275</u>

## 9 Movement in funds

	At 1 August 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 July 2022
	£	£	£	£
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	7,157	91,524	(88,242)	10,439
<b>Total funds</b>	<u>7,157</u>	<u>91,524</u>	<u>(88,242)</u>	<u>10,439</u>

## 10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	2,856	2,856
Net current assets	7,583	7,583
	<u>10,439</u>	<u>10,439</u>

**City Of Escape Foundation**  
**Notes to the Accounts**

**11 Reconciliation of net debt**

	At 1 August 2021 £	Cash flows £	At 31 July 2022 £
Cash and cash equivalents	21,914	6,944	28,858
	<u>21,914</u>	<u>6,944</u>	<u>28,858</u>
Net debt	<u>21,914</u>	<u>6,944</u>	<u>28,858</u>

**12 Related party disclosures**

***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**City Of Escape Foundation**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 July 2022**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	91,524	91,524	103,128
	-	-	19,973
	<u>91,524</u>	<u>91,524</u>	<u>123,101</u>
<b>Total income and endowments</b>	91,524	91,524	123,101
<b>Expenditure on:</b>			
Charitable activities	82,838	82,838	106,189
	<u>82,838</u>	<u>82,838</u>	<u>106,189</u>
Governance costs			
Bank Charges	277	277	158
Depreciation	627	627	764
Professional Fees	4,500	4,500	4,500
	<u>5,404</u>	<u>5,404</u>	<u>5,422</u>
<b>Total of expenditure on charitable activities</b>	88,242	88,242	111,611
<b>Total expenditure</b>	88,242	88,242	111,611
Net gains on investments	-	-	-
	<u>3,282</u>	<u>3,282</u>	<u>11,490</u>
<b>Net income</b>			
<b>Net income before other gains/(losses)</b>	3,282	3,282	11,490
Other Gains	-	-	-
	<u>3,282</u>	<u>3,282</u>	<u>11,490</u>
<b>Net movement in funds</b>			
<b>Reconciliation of funds:</b>			
Total funds brought forward	7,157	7,157	(7,368)
<b>Total funds carried forward</b>	<u>10,439</u>	<u>10,439</u>	<u>4,122</u>